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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

U.S. Self-Employment Tax Return

Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern
Mariana Islands (CNMI), or Puerto RicoFor the year Jan. 1-Dec. 31, 2000,
or other tax year beginning , 2000, and ending

2000

Please type or print	Your first name and initial	Last name	Your social security number
	Present home address (number, street, and apt. no., or rural route)		Nature of business
	City, town or post office, commonwealth or territory, and ZIP code		

Part I Total Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page 4.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed **Form 4361**, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

1	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip this line if you use the farm optional method. See page 7	1		
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see page 4 for amounts to report on this line. Note: Skip this line if you use the nonfarm optional method. See page 7	2		
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
4b	If you elected one or both of the optional methods, enter the total of lines 2 and 4, Part II here	4b		
4c	Combine lines 4a and 4b. If less than \$400, do not file this form; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, or you owe tax on tips or group-term life insurance, enter -0- and continue	4c		
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2000	7	76,200	00
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR	8a		
8b	Unreported tips subject to social security tax from Form 4137, line 9. See page 6	8b		
8c	Add lines 8a and 8b	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. See page 6. Add lines 10 and 11	12		
13	Household employment taxes. Attach Schedule H (Form 1040)	13		
14	Total tax. Add lines 12 and 13	14		
15	2000 estimated tax payments	15		
16	If line 15 is larger than line 14, enter amount OVERPAID	16		
17	Amount of line 16 to be REFUNDED TO YOU	17		
18	Amount of line 16 to be APPLIED TO 2001 ESTIMATED TAX	18		
19	If line 14 is larger than line 15, enter AMOUNT YOU OWE . See page 4	19		

Please Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone No. ()	

Part II Optional Methods To Figure Net Earnings (See page 7 for limitations.)

Farm Optional Method				
1	Maximum income for optional methods	1	\$1,600	00
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income from Part III, line 11, and your distributive share from farm partnerships (not less than zero), or \$1,600. Include this amount on page 1, line 4b.	2		
Nonfarm Optional Method				
3	Subtract line 2 from line 1	3		
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross income from Part IV, line 5, and your distributive share from nonfarm partnerships (not less than zero), or the amount on line 3 above. Also, include this amount on page 1, line 4b	4		

Part III Profit or Loss From Farming**Section A—Farm Income—Cash Method—Complete Sections A and B**

(If accrual method taxpayer, complete Sections B and C, and line 11 of Section A.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes.

1	Sales of livestock and other items you bought for resale	1		
2	Cost or other basis of livestock and other items reported on line 1	2		
3	Subtract line 2 from line 1	3		
4	Sales of livestock, produce, grains, and other products you raised	4		
5a	Total cooperative distributions (Form(s) 1099-PATR).	5a		
		5b	Taxable amount	
6	Agricultural program payments received	6		
7	Commodity credit loans reported under election (or forfeited)	7		
8	Crop insurance proceeds	8		
9	Custom hire (machine work) income	9		
10	Other income	10		
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 49	11		

Section B—Farm Expenses—Cash and Accrual Method**Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.**

12	Car and truck expenses (attach Form 4562)	12			24	Labor hired	24		
13	Chemicals	13			25	Pension and profit-sharing plans	25		
14	Conservation expenses	14			26	Rent or lease:			
15	Custom hire (machine work)	15			a	Vehicles, machinery, and equipment	26a		
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	16			b	Other (land, animals, etc.)	26b		
17	Employee benefit programs other than on line 25	17			27	Repairs and maintenance	27		
18	Feed purchased	18			28	Seeds and plants purchased	28		
19	Fertilizers and lime	19			29	Storage and warehousing	29		
20	Freight and trucking	20			30	Supplies purchased	30		
21	Gasoline, fuel, and oil	21			31	Taxes	31		
22	Insurance (other than health)	22			32	Utilities	32		
23	Interest:				33	Veterinary, breeding, and medicine	33		
a	Mortgage (paid to banks, etc.)	23a			34	Other expenses (specify):			
b	Other	23b			a	.....	34a		
					b	.....	34b		
					c	.....	34c		
					d	.....	34d		
					e	.....	34e		
35	Total expenses. Add lines 12 through 34e	35							
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and on page 1, line 1.	36							

Section C—Farm Income—Accrual Method**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below.**

37	Sales of livestock, produce, grains, and other products during the year	37		
38a	Total cooperative distributions (Form(s) 1099-PATR) 38a | | 38b Taxable amount	38b		
39	Agricultural program payments received	39		
40	Commodity credit loans reported under election (or forfeited)	40		
41	Custom hire (machine work) income	41		
42	Other farm income (specify)	42		
43	Add the amounts in the right column for lines 37 through 42	43		
44	Inventory of livestock, produce, grains, and other products at the beginning of the year	44		
45	Cost of livestock, produce, grains, and other products purchased during the year	45		
46	Add lines 44 and 45	46		
47	Inventory of livestock, produce, grains, and other products at the end of the year	47		
48	Cost of livestock, produce, grains, and other products sold. Subtract line 47 from line 46*	48		
49	Gross farm income. Subtract line 48 from line 43. Enter the result here and on page 2, Part III, line 11 ►	49		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 47 is larger than the amount on line 46, subtract line 46 from line 47. Enter the result on line 48. Add lines 43 and 48. Enter the total on line 49.

Part IV Profit or Loss From Business (Sole Proprietorship)**Section A—Income**

1	Gross receipts \$ Less returns and allowances \$ Balance ►	1		
2a	Inventory at beginning of year	2a		
b	Purchases less cost of items withdrawn for personal use	2b		
c	Cost of labor (do not include salary paid to yourself)	2c		
d	Materials and supplies	2d		
e	Other costs (attach statement)	2e		
f	Add lines 2a through 2e	2f		
g	Inventory at end of year	2g		
h	Cost of goods sold. Subtract line 2g from line 2f	2h		
3	Gross profit. Subtract line 2h from line 1.	3		
4	Other income	4		
5	Gross income. Add lines 3 and 4 ►	5		

Section B—Expenses

6	Advertising	6			19	Repairs and maintenance	19		
7	Bad debts from sales or services	7			20	Supplies (not included in Section A)	20		
8	Car and truck expenses (attach Form 4562)	8			21	Taxes and licenses	21		
9	Commissions and fees	9			22	Travel, meals, and entertainment:	22a		
10	Depletion	10			a	Travel			
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11			b	Meals and entertainment			
12	Employee benefit programs (other than on line 17)	12			c	Enter nondeductible amount included on line 22b			
13	Insurance (other than health)	13			d	Subtract line 22c from line 22b	22d		
14	Interest on business indebtedness	14			23	Utilities	23		
15	Legal and professional services	15			24	Wages not included on line 2c	24		
16	Office expense	16			25a	Other expenses (list type and amount):			
17	Pension and profit-sharing plans	17							
18	Rent or lease:								
a	Vehicles, machinery, and equipment	18a							
b	Other business property	18b			25b	Total other expenses	25b		
26	Total expenses. Add lines 6 through 25b ►	26			26				
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and on page 1, line 2	27			27				